

GOVERNMENT

SIKKIM



GAZETTE

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No. 98

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 17/2021-GST/SIKKIM

Date: 1st June, 2021

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department, No. 83/2020 – State Tax, dated the 10th November, 2020, namely:—

In the said notification, in the second proviso, after the word and figure "April, 2021", the words and figure "and May, 2021" shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**